

THE BULLETIN BOARD

officers listed above, including temporary officers, in the grades of ensign and lieutenant (junior grade), and warrant officers in the categories of boatswain and machinist. Reserve officers and temporary officers must agree in their applications to remain on active duty for one year after completion of the course.

You must meet the following requirements before you submit a request for training:

- Complete a physical examination to determine fitness for training in diving. A statement by a medical officer certifying your physical fitness for deep sea diving training must accompany each application.

- Be interviewed by a qualified diving officer to ascertain, in so far as possible, your aptitude and motivation as regards diving duty. You must be a volunteer.

- Complete recompression chamber pressure test, including oxygen tolerance test.

- Perform an indoctrination dive, in a diving suit, under the supervision of a qualified diving officer.

- You must not have reached your 31st birthday before commencement of initial diving training. Applicants with previous qualification as Salvage Officer or Diver Second Class, or officers ordered as Commanding Officer or Executive Officer of diving-type ships, must not have reached their 40th birthday before training.

- Your commanding officer's endorsement is required.

Authorization may be found in BuPers Inst. 1520.43.

This instruction gives information on the general subject of diving for officers as well as application procedures.



"Just think! . . . Each day we're getting two feet closer to the mainland!"

List of Latest Motion Pictures Available for Distribution To Ships and Overseas Bases

The latest list of 16-mm. feature movies available from the Navy Motion Picture Service, Bldg. 311, Naval Base, Brooklyn 1, N. Y., is published here for the convenience of ships and overseas bases. The title of each picture is followed by the program number.

Those in color are designated by (C) and those in wide-screen processes by (WS). Distributions began in January.

These films are leased from the movie industry and distributed free to ships and most overseas activities under the Fleet Motion Picture Plan.

The Great Locomotive Chase (694) (C) (WS): Adventure Drama; Fess Parker, Jeff Hunter.

High Society (695) (C): Musical; Bing Crosby, Grace Kelly.

A Life At Stake (696): Drama; Angela Lansbury, Keith Andes.

Chain Of Evidence (697): Melodrama; Bill Elliott, Claudia Barrett.

The Eddy Duchin Story (698) (C): Drama; Tyrone Power, Kim Novak.

Storm Over The Nile (699) (C) (WS): Drama; Lawrence Harvey, Anthony Steel.

The Swan (700) (C): Comedy; Grace Kelly, Alec Guinness.

Flight To Hong Kong (701): Drama; Rory Calhoun, Dolores Donlon.

Fighting Trouble (702): Comedy; Huntz Hall, Stanley Clements.

Johnny Concho (703): Western; Frank Sinatra, Phyllis Kirk.

The Man Who Never Was (704) (C) (WS): Drama; Clifton Webb, Gloria Grahame.

The Search For Bridey Murphy

(705): Drama; Teresa Wright, Louis Hayward.

Showdown At Abilene (706) (C): Western; Jack Mahoney, Martha Hyer.

Finger Of Guilt (707): Drama; Richard Basehart, Mary Murphy.

Attack (708): Drama; Jack Palance, Eddie Albert.

Ambassador's Daughter (709) (C) (WS): Comedy; Olivia DeHavilland, John Forsythe.

Cha Cha Cha-Boom (710): Musical; Stephen Dunne, Alix Talton.

Hot Cars (711): Adventure Drama; John Bromfield, Joi Lansing.

The Mole People (712): Science-Fiction; John Agar, Cynthia Patrick.

Bhowani Junction (713) (C): Drama; Ava Gardner, Stewart Granger.

On The Threshold Of Space (714) (C) (WS): Science-Fiction; Guy Madison, Virginia Leith.

Dakota Incident (715) (C): Western; Linda Darnell, Dale Robertson.

Beyond A Reasonable Doubt (716): Drama; Dana Andrews, Joan Fontaine.

The Cruel Tower (717): Drama; John Ericson, Mari Blanchard.

Back From Eternity (718): Drama; Robert Ryan, Anita Ekberg.

The Power And The Prize (719): Drama; Robert Taylor, Elizabeth Mueller.

The White Squaw (720): Western; David Brian, May Wynn.

Tension At Table Rock (721) (C): Western; Richard Egan, Dorothy Malone.

A Strange Adventure (722): Drama; Joan Evans, Ben Cooper.

The Unguarded Moment (723) (C): Drama; Esther Williams, George Nader.

D-day The 6th of June (724) (C) (WS): Drama; Robert Taylor, Richard Todd.



"Now don't be a reluctant dragon."



"Poor form."

Rock Pretty Baby (725): Drama; John Saxon, Sal Mineo.

Death Of A Scoundrel (728): Drama; George Saunders, Yvonne DeCarlo.

Huk (727) (C): Drama; George Montgomery, Mona Freeman.

The Solid Gold Cadillac (728): Comedy; Judy Holliday, Paul Douglas.

The Revolt Of Mamie Stover (729) (C) (WS): Drama; Jane Russell, Richard Egan.

You Can't Run Away From It (730) (C) (WS): Drama; June Allyson, Jack Lemmon.

Reprisal (731) (C): Adventure Drama; Guy Madison, Felicia Farr.
Hold That Hypnotist (732): Comedy; Huntz Hall, Stanley Clements.

Port Afrique (733) (C): Drama; Pier Angeli, Phil Carey.

Hot Shots (734): Comedy; Huntz Hall, Stanley Clements.

The Boss (735): Drama; John Payne, William Bishop.

Man From Del Rio (736): Drama; Anthony Quinn, Katy Jurado.

Gun The Man Down (737): Drama; James Arness, Angie Dickinson.

The Great Man (738): Drama; Jose Ferrer, Jeanne Gilbert.

The Man In The Grey Flannel Suit (739) (C) (WS): Drama; Gregory Peck, Jennifer Jones.

Stagecoach To Fury (740) (WS): Western; Forest Tucker, Mari Blanchard.

DIRECTIVES IN BRIEF

This listing is intended to serve only for general information and as an index of current Alnavs and NavActs as well as current BuPers Instructions, BuPers Notices, and Sec-Nav Instructions that apply to most ships and stations. Many Instructions and notices are not of general interest and hence will not be carried in this section. Since BuPers Notices are arranged according to their group number and have no consecutive number within the group, their date of issue is included also for identification purposes. Personnel interested in specific directives should consult Alnavs, NavActs, Instructions and Notices for complete details before taking action.

Alnavs apply to all Navy and Marine Corps commands; NavActs apply to all Navy commands; BuPers Instructions and Notices apply to all ships and stations.

Alnavs

No. 6—Announced the convening of the annual TAR Review Board to recommend: 1.) Transfer from the TAR program of certain officers and;

2.) Selection of officers considered qualified for transfer to the TAR program for whom vacancies exist.

Instructions

1120.3E—Outlines the requirements and method of application for appointment of Naval Reserve medical and dental officers in the Medical Corps or Dental Corps, USN.

1611.10 — Provides information concerning assignment to duty with Joint, Combined, Allied and Office of Secretary of Defense Staffs, and sets forth implementing procedures relative to fitness reports and Flag selection board recommendations.

1540.2C — Contains information regarding the assignment of enlisted personnel to initial submarine training and duty and the return of personnel qualified in submarines to the submarine service.

Notices

No. 1440 (6 February)—Established procedures for effecting those changes in rating of personnel required in implementing changes in the Enlisted Rating Structure affecting personnel in the Boilerman (BT) rating who are on active duty.

No. 1534 (6 February) — Provided information to naval enlisted personnel who may be nominated to the U. S. Merchant Marine Academy by members of Congress, and as to the disposition of personnel who qualify and are accepted for appointment.

No. 1700 (8 February) — Announced the Fourth All-Navy Talent Contest and provided details concerning the competition.

No. 1710 (8 February)—Established procedures for the conduct of District, Fleet and U. S. Navy Rifle and Pistol Championships for 1957.

No. 1750 (11 February) — Announced Change No. 1 to BuPers Inst. 1750.1B, which is concerned with the Uniformed Services Contingency Act of 1953.

No. 1320 (12 February) — Announced Change No. 1 to BuPers Inst. 1320.4B, which is concerned with the assembly and training of crews for new construction or conversion ships other than submarines.

No. 1418 (12 February) — Provided information concerning the administration of Signalman and Quartermaster performance tests before receipt of new QM and SM performance test booklets.

Although known only by a symbol and number among the Navy's many service craft, YFP 10 has a claim to fame which cannot be equalled by any ship afloat.

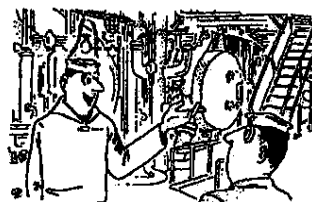
Not only is YFP 10 the Navy's newest floating power plant, but she's the world's largest. Her turbo-electric generating plant is capable of delivering 34,000 KW at 13,800 V, enough to supply the electric service needs of all but the largest port cities, industrial plants and Navy Yards.

Officially designated as a floating power barge, YFP 10 is the former



5032-ton freighter *Coastal Racer* which was obtained by the Bureau of Yards and Docks from the National Shipping Authority of the Maritime Administration. What were once the No. 1 and 2 cargo holds are now being used for fuel oil storage, switch gear and compartments for three 11,500 KW turbines and direct-connected generators. A third hold houses three top-fired boilers—among the first of this type ever designed. They are equipped with economizers and steam air heaters. Boiler make-up is produced by evaporators with a capacity of 20,000 gallons daily.

When the 38-foot barge is in operation, a crew of 35 or 40 can live



aboard in rehabilitated crew's quarters and galley, made out of the former after refrigerated cargo hold.

The Navy has two of these floating power barges. YFP 10 is currently leased to a civilian power producing plant in Florida. YFP 1 is loaned to the Army and operating in the Far East. (Other YFPs are in the process of redesignation, since they are designed only to service ships while in port.)

These YFPs stand ready to deliver emergency power wherever and whenever required.

THE BULLETIN BOARD

Here's Latest Roundup for Navymen on State Tax Regulations

TAX TIME IS HERE AGAIN and your problems are our problems. In regard to your federal income tax we suggest you refer to the pamphlet published and distributed by the Bureau of Supplies and Accounts. This pamphlet is designed primarily for the use of Navymen on active duty and describes their rights and liabilities under federal income tax laws.

However, certain states, territories and possessions of the United States also have their own income tax laws under which you may have liabilities, in addition to the federal income tax. Below, you will find a summary of the requirements of the local income tax laws, as prepared by BuSANDA.

You should note that, unless your State makes a special exception, members of the armed forces are not excused from state and local income taxes merely because they are on active duty.

Generally speaking, if you are a legal resident or domiciled in a state on the last day of a taxable year, you are liable to the income tax laws of that state, even though you did not actually live there during the entire year. Furthermore, you are usually liable for income taxes to the state

in which you live or earn your income, as well as the state in which you are a legal resident. However, Section 514 of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, provides that a member of the armed forces who is a legal resident of one state but lives in another state only because of his military orders, is not liable to the state in which he is living for income taxes on his service pay. This does not apply to retired or retainer pay, or the separate income of any member of your family, or any of your income derived from other sources.

Let's say, for example, that your legal residence is Ohio, but you received orders to Washington, D. C. and have moved to Arlington, Virginia, with your family. You have no income other than your service pay. Since Ohio has no income tax laws, you are not required to file a return to the state of Ohio and, under the Soldiers' and Sailors' Civil Relief Act, you are not liable for filing a Virginia return. You have no problems—state income tax problems, that is.

Let's assume, however, that your pal came from Vermont and is on active duty in California. He pays income taxes in Vermont. He buys

a house in California, not for the purpose of changing his legal residence, but only for a place to live while on duty in California. He intends to return to Vermont after his tour of active duty. He will be required to continue to file his state return to Vermont and under Section 514, California will not be able to impose an income tax on his service pay, even though he owns real estate in that state. However, if he is transferred from California and decides to rent his house as investment property, he would be liable to file a California return to report the rental income. If he decides to change his legal residence to California he will, then, of course, be subject to California state income tax laws.

Below, you will find a table which shows features of the income tax laws of the state, territorial and insular possessions of the United States. It primarily indicates the income requirements for the filing of returns by residents of states having income tax laws, the personal exemptions allowed, due dates for filing returns and paying taxes, the state office from which further details may be obtained, and special provisions applicable to service personnel.

SUMMARY OF INCOME-TAX LAWS OF STATES, TERRITORIES, AND POSSESSIONS

NOTE: 1. "Married couple" or "married" as used in this summary means husband and wife living together.
2. A married service man or woman is considered to be living with his or her spouse when separated only by reason of military orders.

Amount of income which requires residents to file returns	Personal exemptions	Due date for return and payments	Title and address of taxing authority	Special provisions applicable to armed services personnel
ALABAMA:				
Net income of: \$1,500 or more if single; \$3,000 if married or head of family. Declaration of estimated tax required if net income other than wages exceeds \$1,500 for an individual and \$3,000 for married couples.	\$1,500 if single; \$3,000 if married or head of family; \$300 for each dependent.	Return due 15 April. Payment with return or in installments. Declaration due 15 April. Payment of estimated tax with declaration or in installments.	State Department of Revenue, Income Tax Division, Montgomery 2, Alabama	None. Members of Armed Forces outside continental United States may defer filing until 30 days after return to United States.
ALASKA:				
Over \$600 income from source within the Territory.	\$600 for taxpayer; \$600 for spouse; \$600 for each dependent. \$600 additional for taxpayer and spouse for blindness and being 65 or over.	Return due 15 April. Payment with return.	Department of Taxation, Territory of Alaska, Alaska Office Building, Juneau, Alaska.	All active-service pay is exempt beginning 1 Jan. 1951. Members of Armed Forces may defer paying until 6 months after discharge if ability to pay is impaired by reason of military or naval service.

Amount of income which requires residents to file returns	Personal exemptions	Due date for return and payments	Title and address of taxing authority	Special provisions applicable to armed services personnel
ARIZONA:				
Net income of: \$1,000 or more if single; \$2,000 or more if married; \$5,000 or more gross income.	\$1,000 if single; \$2,000 if married or head of household; \$600 for each dependent. \$500 additional for taxpayer and spouse for blind- ness.	Return due 15 April. Payment with return or in installments.	Arizona State Tax Com- mission, Income Tax Division, Phoenix, Arizona.	\$1,000 active service pay is exempt. Members of Armed Forces outside Continental United States may defer filing re- turns and payment of tax, without interest or penalty, until 180 days after re- lease or termination of present emergency, which- ever is earlier.
ARKANSAS:				
Gross income of: \$2,500 or more if single or separated from spouse; \$3,500 or more if married.	\$2,500 if single; \$3,500 if married or head of family; \$600 for each dependent.	Return due 15 May. Payment with return or in installments.	State of Arkansas, Department of Revenue, Little Rock, Arkansas.	All active-service pay is excluded from gross in- come.
CALIFORNIA:				
Net income of: \$2,000 or more if single or head of household; \$3,500 or more if married. Gross income of \$5,000 or more.	\$2,000 if single; \$3,500 if married or head of household; \$400 for each dependent. \$500 addi- tional for taxpayer and spouse for blindness.	Return due 15 April. Payment with return or in installments.	State of California, Franchise Tax Board, 1020 N Street, Sacramento 14, Calif.	\$1,000 active-service pay received after 30 Jun 1952, is exempt. Members of Armed Forces outside continental United States on or after 8 Apr 1953 granted automatic exten- sion for filing returns and payment of tax, without penalty or interest, until 180 days after return to United States, or 6 Jun 1955, whichever is later, if released after 8 Dec 1954.
COLORADO:				
Gross income of \$600 or more.	\$600 for taxpayer; \$600 for spouse on joint re- turn. \$600 for each dependent. \$600 addi- tional for taxpayer and spouse for blindness and being 65 or over.	Return due 15 April. Payment with return or in installments.	State of Colorado, Department of Revenue, State Capitol Annex, Denver 2, Colorado.	\$2,000 of active or reserve service pay is excluded from gross income during a time of war or national emergency; \$1,000 may be excluded during any year that the United States is not in a state of war or national emergency. (The \$2,000 exclusion will ap- ply to 1956.) Members of Armed Forces may defer filing returns and payment of tax without penalty or interest until one year after separation.
CONNECTICUT: None.				
DELAWARE:				
Gross income of: \$600 or more if single or separated from spouse; \$1,200 combined gross income of married couple.	\$600 for taxpayer; \$600 for spouse; \$600 for each dependent; \$600 additional for taxpayer and spouse for blindness and being 65 or over.	Return due 30 April. Payment with return or in installments.	State of Delaware, State Tax Department, 843 King Street, Wilmington 99, Delaware.	None. Members of Armed Forces may, upon written application be granted de- ferment for filing and pay- ing until 6 months after discharge.

THE BULLETIN BOARD

Amount of income which requires residents to file returns	Personal exemptions	Due date for return and payments	Title and address of taxing authority	Special provisions applicable to armed services personnel
DISTRICT OF COLUMBIA: Gross income of: More than \$1,000 if single, or separated from spouse; more than \$2,000 of combined income of married couple or gross receipts of more than \$5,000. Declaration of estimated tax required if gross income from wages subject to D. C. withholding plus \$1,000 or less from other sources exceeds personal exemptions plus \$5,000; or if gross income includes more than \$1,000 not subject to D. C. withholding and exceeds personal exemptions plus \$500.	\$1,000 if single or separated from spouse; \$2,000 if married or head of family; \$500 for each dependent.	Return due 15 April. Payment with return. Declaration due 15 April. Payment of estimated tax due with declaration or in installments.	District of Columbia, Income and Franchise Tax Division, Room 2033, Municipal Center, 300 Indiana Ave., N.W. Washington 1, D. C.	None. Deferment for filing returns or paying taxes granted members of Armed Forces outside the United States until 6 months after return.
FLORIDA: None.				
GEORGIA: Gross income of: \$1,500 or more if single or separated from spouse; \$3,000 combined gross income of married couple.	\$1,500 if single; \$3,000 if married or head of family; \$600 for each dependent. \$600 additional for taxpayer and spouse for blindness and being 65 or over.	Return due 15 April. Payment with return or in installments.	Department of Revenue, Income Tax Unit, 502 State Office Building, Atlanta 3, Georgia.	\$1,500 active-service pay is excluded from gross income from 1 January 1950 until termination of the Korean conflict. (This exclusion will apply for 1956.) Deferment for filing returns or paying taxes granted members of the Armed Forces outside continental United States until the 15th day of the fourth month after return to the United States.
GUAM: Gross income of: \$600 or more.	\$600 for taxpayer; \$600 for spouse; \$600 for each dependent. \$600 additional for taxpayer and spouse for blindness and being 65 or over.	Return due 15 April. Payment due with return.	Division of Revenue and Taxation, Commissioner's Office, Department of Finance, Government of Guam, P.O. Box 1086, Agaña, Guam.	Income of members of Armed Forces subject to same computations as for Federal returns.
HAWAII: Any amount from rents or a profession. Other income from within or without the Territory — \$1,00 if single, \$2,200 if married, or gross income from compensation and/or dividends taxable under Compensation or Dividends Tax Law, with exception of \$50 or less interest, etc., \$2,850 if single, \$5,900 if married.	\$1,000 if single; \$2,000 if married or head of family; \$200 for each dependent. \$5,000 exemption in lieu of normal exemption for taxpayer if blind.	Net income tax; Return due 20 April. Payment with return or in installments. Compensation and dividends tax: Return and payment due on or before 20th day of each month.	Bureau of Income and Miscellaneous Taxes, Territory of Hawaii, Department of the Tax Commissioner, P.O. Box 259, Honolulu 9, Hawaii.	Compensation received from the United States for service in the Armed Forces is excluded from gross income. Members of Armed Forces may defer paying not later 6 months after discharge if ability to pay is impaired by reason of such service.

Amount of income which requires residents to file returns	Personal exemptions	Due date for return and payments	Title and address of taxing authority	Special provisions applicable to armed services personnel
IDAHO:				
Net income of: \$700 if single or separated from spouse; \$1,500 combined income of married couple. Gross income of \$5,000, regardless of net income.	\$700 if single; \$1,500 if married; \$200 for each dependent. \$5 credit from tax for each dependent in addition to exemption.	Return due 15 April. Payment with return or in installments.	State of Idaho, Office of Tax Collector, Income Tax Division, P.O. Box 1399, Boise, Idaho.	Idaho servicemen exempt if serving outside the State. Members of Armed Forces outside continental limits of United States may defer filing returns and paying taxes until 6 months after discharge.
ILLINOIS: None.				
INDIANA:				
Gross income over \$1,000. Joint returns not permitted.	\$1,000 for each taxpayer.	Quarterly returns (required when tax for any quarter exceeds \$25) due by 30 April, 31 July, and 31 October. Annual return due 31 January. Payment with return.	Indiana Department of State Revenue, Gross Income Tax Division, 141 South Meridian Street, Indianapolis 13, Indiana.	All active-service pay is exempt. Members of Armed Services may defer filing returns and paying tax until 6 months after discharge.
IOWA:				
Net income of: \$1,125 or over if single; \$1,750 or over if married.	Credit from tax: \$12 if single; \$24 if married or head of family; \$12 for each dependent.	Return due 30 April. Payment due with return or in installments.	State Tax Commission, Income Tax Division, State Office Building, Des Moines 19, Iowa.	None.
KANSAS:				
Net income of: \$600 or more if single or separated from spouse; \$1,200 or more if married. Gross income of: \$4,000 or more.	\$600 for taxpayer; \$600 for spouse; \$600 for each dependent. \$600 additional for taxpayer and spouse for blindness and being 65 or over.	Return due 15 April. Payment with return or in installments.	State Commission of Revenue and Taxation, Income Tax Division, Statehouse, Topeka, Kansas.	\$1,500 active-service pay excluded from gross income until the termination of the present world crisis as determined by the Executive Council of the State. Deferment granted members of Armed Forces for filing returns and paying taxes until 1 year after discharge or 1 year after termination of present world crisis, whichever is earlier.
KENTUCKY:				
Gross income of: \$600 or more; \$1,200 if individual is 65 years of age. Declaration of estimated tax required if gross income will be \$600 or more, and if gross income from sources other than wages will be \$100 or more.	Credit from tax: \$12 for taxpayer; \$12 for spouse; \$12 for each dependent. \$12 additional for taxpayer and spouse 65 or over, or blind.	Return due 15 April. Payment with return. Declaration due 15 April. Payment of estimated tax with declaration or in installments.	Commonwealth of Kentucky, Department of Revenue, Frankfort, Kentucky.	None. Members of the Armed Forces may defer filing returns and paying taxes until 12 months after termination of the national emergency, or termination of military service, whichever is earlier.
LOUISIANA:				
Net income of: \$2,500 or more if single or separated from spouse; \$5,000 or more if married. Gross income of: \$6,000 or more.	\$2,500 if single; \$5,000 if married or head of family; \$400 for each dependent.	Return due 15 May. Payment with return or in installments.	State of Louisiana, Department of Revenue, Baton Rouge 1, Louisiana.	None. Members of Armed Forces on sea or foreign service duty, and prisoners of war, on due date of return have deferment until 15th day of 5th month following return to continental United States.
MAINE: None.				

THE BULLETIN BOARD

Amount of income which requires residents to file returns	Personal exemptions	Due date for return and payments	Title and address of taxing authority	Special provisions applicable to armed services personnel
MARYLAND:				
Gross income in excess of: \$800 if single; \$1,600 if married or head of family. Declaration of estimated tax required if income will be \$500 or more not subject to withholding, and total gross income will be \$1,500 or more if single and \$2,500 or more if married.	\$800 if single; \$1,600 if married; \$800 for each dependent. \$800 additional for taxpayer and spouse if over 65 or blind, and for dependents over 65.	Return due 15 April. Payment with return. Declaration due 15 April. Payments of estimated tax with declaration or in installments.	State of Maryland, Comptroller of the Treasury, Income Tax Division, Annapolis, Maryland.	\$1,500 of active-service pay excluded from gross income beginning calendar year 1951. Members of Armed Forces outside continental United States may defer filing until 3 months after return.
MASSACHUSETTS:				
Earned income of \$2,000 or more; other taxable income in any amount.	\$2,000 for taxpayer against earned income; \$500 for spouse; \$400 for each dependent. \$2,000 additional for blindness.	Return due 15 April. Payment with return.	The Commonwealth of Massachusetts, Department of Corporations and Taxation, Income Tax Division, 40 Court Street, Boston, Massachusetts.	None.
MICHIGAN: None.				
MINNESOTA:				
Gross income in excess of: \$1,000 if single; \$2,000 if married or head of household, or if combined income of married couple exceeds \$2,000.	Credit from tax: \$10 if single; \$30 if married or head of household; \$10 for each dependent. Additional credits for taxpayers for blindness and being 65 or over.	Return due 15 April. Payment with return or in installments.	State of Minnesota, Department of Taxation, Income Tax Division, 6th Street at Jackson, St. Paul 1, Minnesota.	\$3,000 active-service pay excluded from gross income. Members of Armed Forces outside continental United States continuously for more than 90 days granted extension of time until 6 months after return.
MISSISSIPPI:				
Net income in excess of personal exemptions. Gross income over \$6,000.	\$4,000 if single; \$6,000 if married. No personal exemption for dependents.	Return due 15 April. Payment with return or in installments.	State Tax Commission, Income Tax Division, Jackson, Mississippi.	None.
MISSOURI:				
Gross income of: \$1,200 or more if single; \$2,400 or more if married or head of family.	\$1,200 if single; \$2,400 if married or head of family; \$400 for each dependent.	Return due 15 April. Payment with return.	State of Missouri, Department of Revenue, Division of Tax Collection (Income Tax), P. O. Box 629, Jefferson City, Missouri.	\$3,000 active-service pay exempt beginning with calendar year 1951.
MONTANA:				
Net income of: \$1,000 or over if single; \$2,000 or more if married or head of family. Declaration of estimated tax required where income not subject to withholding can be expected to equal or exceed income subject to withholding.	\$1,000 if single; \$2,000 if married or head of family; \$300 for each dependent.	Return due 15 April. Payment with return or in installments. Declaration due 15 April. Payment of estimated tax with declaration or in installments.	State of Montana, Board of Equalization, State Capitol Building, Helena, Montana.	None. Members of Armed Forces may defer filing returns and paying taxes until 6 months after discharge in cases of undue hardship caused by military service.
NEBRASKA: None.				
NEVADA: None.				

Amount of income which requires residents to file returns	Personal exemptions	Due date for return and payments	Title and address of taxing authority	Special provisions applicable to armed services personnel
NEW HAMPSHIRE: Any amount of taxable income from interest or dividends. Joint returns not permitted.	\$600 for each taxpayer.	Return due 1 May. Payment with return.	State Tax Commission, Division of Interest and Dividends, Concord, New Hampshire.	None.
NEW JERSEY: None.				
NEW MEXICO: Gross income of: \$1,500 or more if single; \$2,500 or more if married.	\$1,500 if single; \$2,500 if married; \$200 for each dependent.	Return due 15 April. Payment with return or in installments.	State of New Mexico, Income Tax Division, Bureau of Revenue, P. O. Box 451, Santa Fe, New Mexico.	None.
NEW YORK: Combined net income and capital gain of: \$1,000 or more if single or separated from spouse; \$2,500 or more if married or head of family. (Note: Net income is computed without deduction of capital losses.) Combined gross income and capital gain of \$5,000 or more.	\$1,000 if single; \$2,500 if married or head of family; \$400 for each dependent, \$400 additional for taxpayer and spouse for blindness and being 65 or over (reduced by gross income over \$6,000).	Return due 15 April. Payment with return or in installments.	State of New York, Department of Taxation and Finance, Income Tax Bureau, Albany 1, New York.	None.
NORTH CAROLINA: Net income of: More than \$1,000 if single or separated from spouse or if married woman with separate income; \$2,000 if a married man living with wife, or head of a household, or if a widow or widower having minor child. Gross income of more than \$5,000 from a business or profession. Joint return not permitted unless the income is from jointly owned property.	\$1,000 if single or a married woman having separate income; \$2,000 if married man living with his wife, or head of a household; \$2,000 if widow or widower with minor child; \$300 for each dependent. \$1,000 additional if blind.	Return due on or before 15 April. Payment due with return or in installments.	State of North Carolina, Department of Revenue, Individual Income Tax Division, Raleigh, North Carolina.	None.
NORTH DAKOTA: Net income of: \$600 or more if single or separated from spouse; \$1,500 or more if married or head of household. Gross income of: \$5,000 or more.	\$600 if single; \$1,500 if married or head of household; \$600 for each dependent. \$600 additional for taxpayer and spouse 65 or over.	Return due 15 April. Payment with return or in installments.	State of North Dakota, Office of Tax Commissioner, State Capitol Building, Bismarck, North Dakota.	All active-service pay is exempt. Deferment granted to members of armed forces until the 15th day of 6th month following discharge.
OHIO: No personal income tax, but residents of some Ohio cities and municipalities may be liable for income taxes.				
OKLAHOMA: Gross income of: \$1,000 or more if single; \$2,000 or more if married.	\$1,000 if single; \$2,000 if married or head of family; \$500 for each dependent.	Return due 15 April. Payment with return or in installments.	Oklahoma Tax Commission, Income Tax Division, State of Oklahoma, Oklahoma City 5, Oklahoma.	\$1,500 of active-service pay excluded from gross income.

THE BULLETIN BOARD

Amount of income which requires residents to file returns	Personal exemptions	Due date for return and payments	Title and address of taxing authority	Special provisions applicable to armed services personnel
OREGON:				
Net income in excess of personal exemptions. Gross income of: \$4,000 or more.	\$500 if single, or separated from spouse; \$1,000 if married or head of family; \$500 for each dependent. \$500 additional for taxpayer or spouse if blind. \$6 credit from tax for each taxpayer 65 or over. Additional "Hardship" exemption on incomes under \$1,000 if single, and \$1,500 if married.	Return due 15 April. Payment with return or in installments.	State Tax Commission, Income Tax Division, 100 State Office Building, Salem, Oregon; or State Tax Commission, 1400 S.W. 5th Avenue, Portland, Oregon.	\$3,000 active-service pay is excluded from gross income. Members of Armed Forces have extension of time for filing returns and paying taxes by disregarding period of active duty outside the United States, subject to minimum of 90 days.
PENNSYLVANIA: No personal income tax, but residents of some Pennsylvania cities and municipalities may be liable for local income taxes.				
PUERTO RICO				
Net income of: \$800 or over if single or separated from spouse; or if head of family; \$2,000 or over if married. Gross income of: \$5,000 or more.	\$800 if single or separated from spouse; \$2,000 if married or head of family; \$400 for each dependent.	Return due 15 April. Payment with return or in installments.	Commonwealth of Puerto Rico, Department of the Treasury, Bureau of Income Tax, San Juan (Santurce), P. O. Box 3517, Santurce, Puerto Rico.	None generally, however a special \$500 deduction is allowed to veterans. Members of Armed Forces outside Puerto Rico may defer filing and paying.
RHODE ISLAND: None.				
SOUTH CAROLINA:				
Net income of: \$1,000 or more if single or separated from spouse; \$1,800 or more net aggregate income of married couple.	\$1,000 if single; \$2,000 if married or head of a household; \$400 for each dependent.	Return due 15 April. Payment with return or in installments.	South Carolina Tax Commission, Income Tax Division, Drawer 420, Columbia 1, South Carolina.	Income of members of Armed Forces subject to same computations as for Federal returns.
SOUTH DAKOTA: None.				
TENNESSEE:				
Income of \$25 or more from dividends and interest.	None.	Return due 15 April. Payment with return.	State of Tennessee, Department of Finance and Taxation, Income Tax Division, Nashville, Tennessee.	None.
TEXAS: None.				
UTAH:				
Gross income of: \$600 or more if single or separated from spouse; \$1,200 or more if married.	\$600 if single; \$1,200 if married; \$600 for each dependent; \$600 additional for taxpayer and spouse for blindness.	Return due 15 April. Payment with return.	State Tax Commission, 118 State Capitol, Salt Lake City, Utah.	None.
VERMONT:				
Gross income of: \$500 or more. Declaration of estimated tax required on income not subject to withholding.	\$500 for taxpayer; \$500 for spouse; \$500 for each dependent. \$500 additional for taxpayer and spouse for blindness and being 65 or over.	Short form return due 15 March. Long form return due 15 April. Payment with return. Declaration due 15 April. Payment of estimated tax with declaration, or in installments.	Commissioner of Taxes, Montpelier, Vermont.	Income of members of Armed Forces subject to same computations as for Federal returns. Members of the Armed Forces may defer filing returns and paying taxes no later than 6 months from date of discharge.

Amount of income which requires residents to file returns	Personal exemptions	Date due for return and payments	Title and address of taxing authority	Special provisions applicable to armed services personnel
VIRGINIA:				
Gross income of: \$1,000 or more.	\$1,000 for taxpayer; \$1,000 for spouse; \$200 for each dependent. \$600 additional for taxpayer and spouse for blindness and being 65 or over. \$800 additional for dependent mother, father, son, daughter, brother, or sister of unmarried taxpayer.	Return due 1 May. Payment with return or in installments.	Commissioner of Revenue, of the county of which taxpayer is a resident; or Commonwealth of Virginia, Department of Taxation, Richmond 15, Virginia.	None.
WASHINGTON: None.				
WEST VIRGINIA: None.				
WISCONSIN:				
Net income of: \$1,400 combined net income of married couple. Gross income of: \$600 or more.	Credit from tax: \$7 if single; \$14 if married or head of family; \$7 for each dependent.	Return due 15 April. Payment with return or in installments.	State of Wisconsin, Department of Taxation, Room 1000, State Office Building, Madison 2, Wisconsin; or Assessor of Income for county in which taxpayer resides.	\$1,500 active-service pay is excluded through 1956. Extension of time for filing returns and paying taxes is granted to members of the Armed Forces outside the United States on the date their taxable year ends or the date returns are due, until 6 months after discharge, but in no case after 15 Jun 1957.
WYOMING: None.				

Four New Enlisted Correspondence Courses

Four new Enlisted Correspondence Courses have been made available and four earlier courses have been discontinued.

Enlisted Correspondence Courses will be administered (with certain exceptions) by your local command instead of by the Correspondence Course Center.

If you are on active duty, your division officer will advise you whether or not the course for which you have applied is suitable to your rate and to the training program you

are following in your Navy career.

Personnel on inactive duty will have their courses administered by the Correspondence Course Center, just as in the past, using Form NavPers 580.

The new or revised courses are:

Torpedoman's Mate 2, Vol. 1 91302-1
Construction Electrician's Mate 2 . . . 91549-1
Driver 1 91575-1
Fire Control Technician 3 91339

Courses which have been discontinued are:

Course	NavPers No.
Aircraft Electrical Systems	91607
Aircraft Munitions	91637
Torpedoman's Mate (E) 3	91301
Torpedoman's Mate (E) 2	91303

Two New Correspondence Courses Ready for Officers

Two new officer correspondence courses are now available at the Naval Correspondence Course Center.

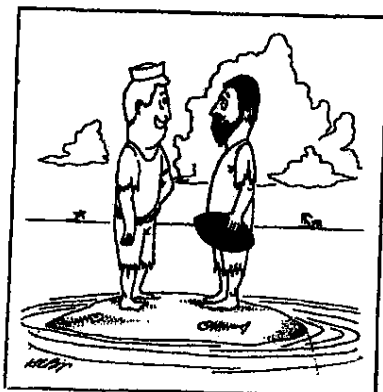
Naval Sonar (NavPers 10928) is a six-assignment course evaluated at 12 points credit for purposes of Naval Reserve promotion and retirement.

Administration of Officers' Messes (NavPers 10970-A) is a five-assign-

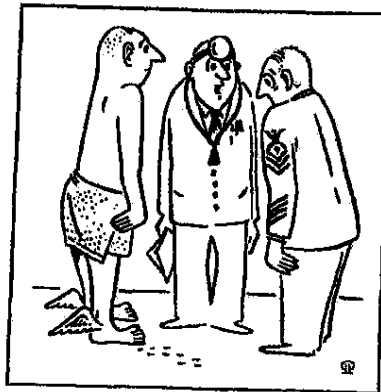
ment course evaluated at 10 points credit. This course replaces an earlier one of the same title, NavPers 10970.

Personnel who completed the earlier course will receive additional credit for NavPers 10970-A if they are otherwise eligible to receive credit in this subject.

Application for enrollment should be made on form NavPers 992 (Rev 10/54 or Rev 2/56), forwarded via official channels to the Naval Correspondence Course Center, Building RF, U. S. Naval Base, Brooklyn 1, New York.



"What'll the goats be?"



"Should reclassify him . . . possibly Airman!"

APRIL 1957

BOOKS: GOOD NON-FICTION TITLES IN MONTH'S SELECTIONS

YOU'LL FIND NO fiction selected for review this month, but no matter what your tastes you'll find plenty of exciting and interesting reading. You will, of course, be able to select from a wide range of fiction in your ship or station library at any time but this month you'll also find outstanding books on such subjects as the FBI, the war in Korea, the possibilities of flying to the moon, the capabilities of man, meeting the demands of the technological age, and of its leading exponent — ERMA (Electronic Recording Machine — Accounting).

David Woodbury says *Let Erma Do It* and tells why. His highly readable survey of the industrial roles of automation tells of machines that are able not only to perform useful functions, but also to regulate, adapt and reconstitute their own operations as the need arises. Almost every Navyman is concerned in one way or another with automation and many may find the principles that are discussed somewhat elementary, but all hands will find the applications of these principles of great interest. You'll like his discussion of future possibilities.

Still in the Buck Rogers context is *Earth Satellites*, by Patrick Moore, who brings the dreamers down to earth with his clear, specific discussion about man's first step into space. He discusses the satellite project and conveys a sense of reality by discussing its limitations and sheer hard work of a purely mechanical nature. He explains the original forms of rockets, how they were originally conceived and how they were per-

fectured up to their present state. He speculates over the physical laws and natural forces which lie in outer space, the possibility of a landing on the moon or Mars, and what might be found as well as the importance of a real space station for both research purposes and further voyaging.

You may have noticed considerable discussion concerning the vehicles with which we are to achieve interstellar flight, but little about the men who are to control them. This oversight is corrected in *Man Unlimited*, by Heinz Gartmann. He answers a number of questions of immediate concern. Which are the maximum speeds a human body can endure? How does excessive noise affect our nervous system? What happens to a body outside of gravity? How will you respond to lack of oxygen, extremes of heat and cold, or reduced air pressure? Are you sure that radioactive radiations are harmful to human life?

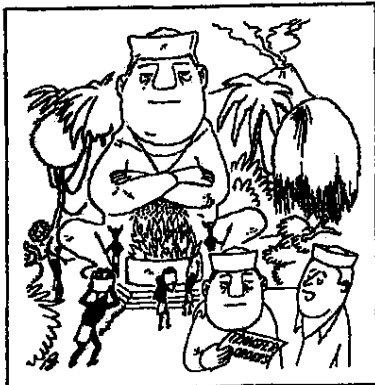
The author also discusses items of wide interest, such as the time rhythm of each person and what happens when it is disturbed; the tortuous experiments of pioneers in many fields of science; the sources of fatigue and its result. He also discusses the equipment and training necessary to conquer outer space and, for the relatively lighter touch, automation and the electronic brain.

After being up in the air thus far, a whiff of salt water may be a relief. If so, *Free Diving*, by Dimitri Rebi-koff, is for you. Here, an expert and an enthusiast on the subject tells about it. He explains the principles of free diving and discusses the development of equipment, diagrams, diseases, and the dangers of the deep in terms of responses at various levels. He also reports on control of equipment, as well as weather and water. But not all is concerned with danger. He describes diving clubs in the United States, manufacturers, distributors, and best suited areas for diving—all in direct language.

The battle began 16 Apr 1953 and lasted 48 hours. Locale: Korea. The destinies of the men who participated in that engagement is described in *Pork Chop Hill*, by Brigadier General S. L. A. Marshall. He

tells of the men rather than the battle. Gen. Marshall builds his book on very limited engagements — a platoon or two, small-gun warfare by individual soldiers with names, wounds and comments and all treated matter-of-factly. So-and-so fired a burp gun, or played dead to avoid capture; or blinded, sat facing a door, ready to fire at the sound of footsteps. The first two-thirds of the book is concerned entirely with Pork Chop Hill in which Gen. Marshall traces the record of the various companies who were engaged in the defense of the hill, tells what led up to the battle and what came after. A final section is devoted to the action of six night patrols. Combined, it forms a portrait of modern war, and the hero and villain is man himself.

The FBI Story, by Don Whitehead, is an adult history of the FBI and, although written with the full cooperation of J. Edgar Hoover, is not an "official" version. It combines the chronological history, the trial and error methods and inadequacies that marked it through World War I, the development of its present high standard of performance and detailed reporting of some of the spectacular cases that the FBI has handled. Since its reorganization began under President Coolidge, the years have witnessed the gangsters' rise to power, the underworld at its peak, Communist penetration, and the response, in each case, of the FBI. During that time, it has succeeded in breaking the power of the leaders of crime, solving major mysteries, destroying conspiracies, securing legislation and, perhaps the most important of all, putting investigation on a high level of trained scientific procedure. The final chapter clarifies what the FBI is, and is not. Good factual reading.

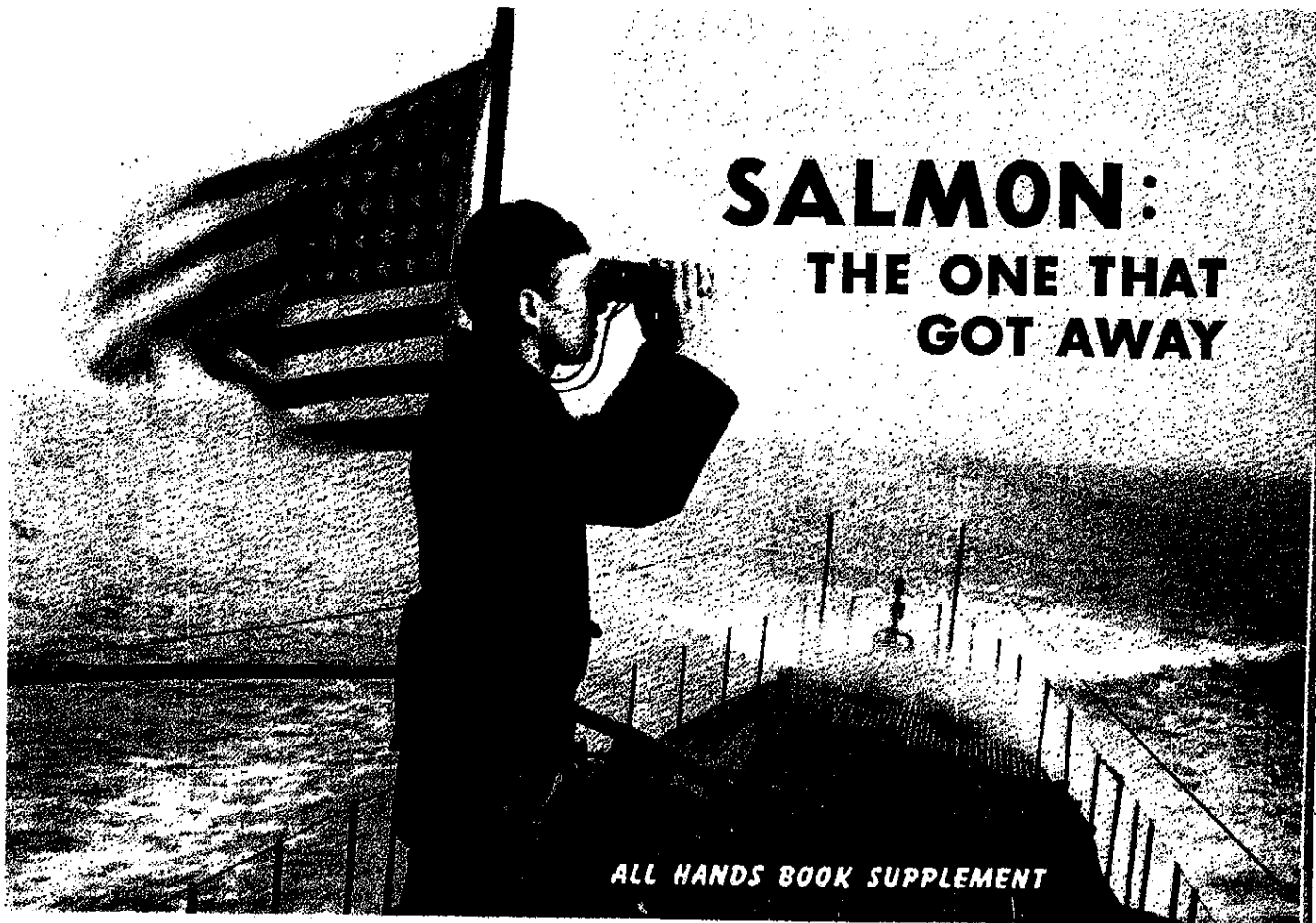


"Don't feel bad, Watson, there'll be other islands."



"We shouldn't have requested any river command."

ALL HANDS



SALMON: THE ONE THAT GOT AWAY

ALL HANDS BOOK SUPPLEMENT

In the December issue of *ALL HANDS*, brief reference was made to the commissioning of a new radar picket sub, *USS Salmon* (SSR 573). We then stated her ancestor, SS 182, "was a veteran of 11 Pacific patrols during World War II, winning the Presidential Unit Citation for 'extraordinary heroism against enemy surface craft'." This is the story of SS 182 and, in some detail, the story of her 11th, and last, patrol.

The third vessel in the U. S. Navy to be named Salmon was built in Groton, Conn., and launched on 12 Jun 1937. This vessel was the first of the new "S" class authorized in 1935 and built in accordance with the London Treaty for the limitation of armaments.

*On 15 Mar 1938 the submarine was placed in full commission as *USS Salmon* (SS 182) and a routine shake-down training cruise was conducted during the spring and summer of 1938 as the sub ranged from Nova Scotia to the Gulf of Mexico while conducting her training operations.*

By the time the war started Salmon had been with the Fleet for three years and was then operating out of the Philippines. On the day Manila was attacked, Salmon was underway from Formosa to Manila Bay. On 10 December she had arrived at Manila and commenced preparation for her first war patrol.

Uss *Salmon* was blooded on the first day of her first patrol. Shortly before midnight while en route to her assigned patrol grounds in the Lingayen Gulf—and while surfaced and charging her batteries—the watch

sighted a vessel on the horizon.

Some 30 minutes later the contact was identified as two destroyers about 5000 yards off, closing at low speed and maneuvering to keep their bows headed into the sub's stern.

As the ships closed to 2500 yards, one Japanese destroyer presented a broad beam and *Salmon* fired a brace of torpedoes, which missed. The enemy ships turned toward the sub as their high-speed approach began and, with the leading ship closed to 1000-1500 yards, the sub fired another pair of tin-fish as the target made a turn and presented a good angle for the attack.

After firing, *Salmon* started her dive and two hits were heard and seen. Then the sound operator reported hearing one set of screws astern—running at high speed and then stopping. SS 182's first offensive contact with the enemy had apparently been successful.

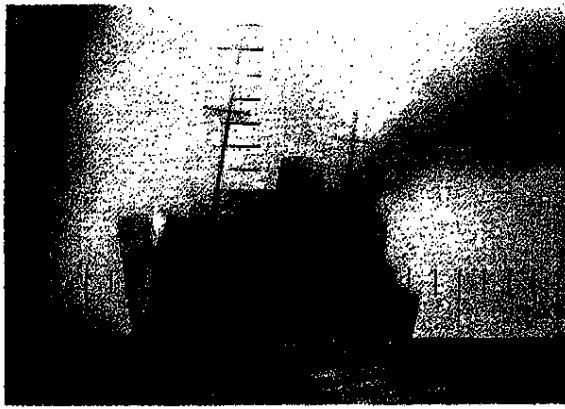
One hour of silence passed before the skipper dared bring the sub to the surface. Within minutes after com-

From History of *USS Salmon* (SS 182) made available through the courtesy of Office of Naval Records and History, Ships' Histories Section, Navy Department, Washington, D. C.

APRIL 1957

43

FW-MCKEON-00013521



SALMON ACCOUNTED for many such sinkings as she wrote her name in the annals of WW II history.

ing up, the sound watch reported screws turning up off the port quarter. After peering into the haze for several more minutes, the lookout sighted a ship on a collision course at 1000 yards and *Salmon* made a quick dive as the enemy passed almost directly above.

Seven separate depth-charge attacks followed and evasive tactics continued throughout the day. Finally, at 1630, all seemed to be serene and clear and *Salmon* broke surface. No ships were in sight and shortly after dark, the sub commenced a needed battery charge.

Less than a week later, while charging batteries on the surface, there suddenly appeared a large number of ships on both bows running a parallel and opposite course. *Salmon* immediately changed to battery power and charged in with decks practically awash. The firing set-up called for a four-shot brace from the bow tube. However, just as she launched the torpedoes, a heavy depth-charge attack came. Two of the charges were very close aboard and caused superficial damage in addition to shaking up all hands. Because of the noise of the depth charges, no hits could be identified as such and *Salmon*, at the moment, was more interested in getting out. Three hours later all was clear and *Salmon* surfaced for another battery charge.

Salmon's first patrol, typical of so many, lasted for 57 days. By the time she pulled alongside the tanker USS

Trinity (AO 13) in Java, she had suffered considerable superficial damage from depth charges at one time or another, and was badly in need of supplies and refitting. It took an effort of memory to recall when the ventilating system had last worked and, perhaps more important, the last days of the patrol were conducted without a drop of coffee on board.

A WEEK LATER she was underway again. After five days at sea she had an inconclusive brush with a group of combatant ships and merchantmen and, although there was an exchange of torpedoes and depth charges, no kills were recorded.

Although three other attacks were made during the second patrol it was not until the third that *Salmon* could irrefutably claim a kill—an 11,000-ton repair ship. After tracking the vessel for an hour, *Salmon* gained her position and fired a spread of four torpedoes. Four hits resulted. The sub went to 200 feet and rigged for depth-charge attack from the two escorting ships. After a brief attack from the destroyers, a muffled explosion was picked up and loud water agitations were heard in the bearing of the target.

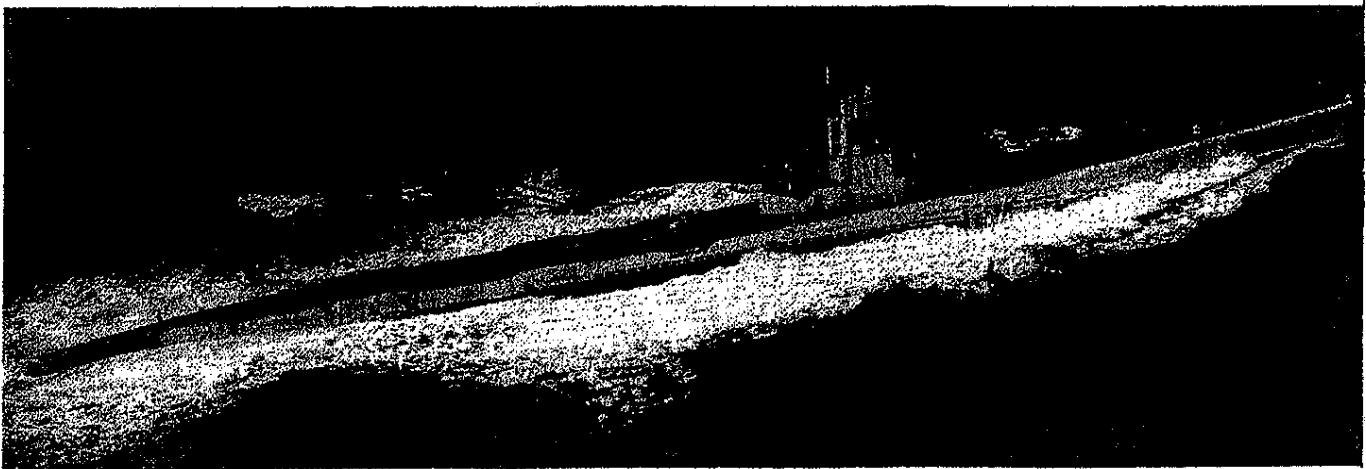
Three days later, at about sunset, smoke was sighted on the horizon and the sub commenced tracking at periscope depth. Fifty-five minutes later *Salmon* fired a set of three missiles and two timed hits were observed. The boat stood by for almost three hours before the target slipped under the surface. This vessel was later found to be the 482-ton passenger cargo ship *Ganges Maru*.

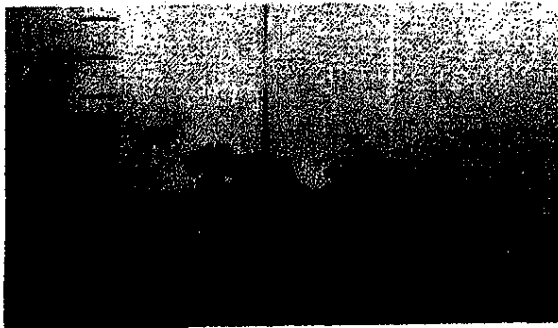
From Balabac Strait and the Southern Palawan Passage, Manila Bay and Luzon Point, Salmon prowled the seas. After a year of active duty she earned an overhaul period at Pearl and, as the war had now progressed considerably, she operated closer and closer to Japan. The following is typical of this period.

AT THE END of routine refit and training, *Salmon* commenced her Seventh War Patrol on 17 Jul 1943 as she departed Midway en route for her assigned area of patrol in the North Pacific and in the Okhotsk Sea. By 25 July the submarine had reached the area of patrol. The fog was extremely dense, limiting visibility to about 1000 yards.

On 7 August *Salmon* made a contact and was able to

SALMON RUN—Surfaced USS *Salmon* (SS 182) cuts through Pacific waters as she moves out on patrol.





AFTER ENEMY ship goes down, crew members bring their sub to the surface to check the sea for survivors.

turn this one into an attack. Upon gaining her position, she fired four torpedoes from a range of 1700 yards. After firing, the radar operator tried to bring in the target. Just as the pip appeared, three of *Salmon's* torpedoes ripped into the Japanese ship. It sank quickly. *Salmon* could not locate the target 30 minutes after firing.

After a day of "rest" another contact was picked up on the morning of 10 August. Investigation proved it to be a well-deck freighter of about 4000 tons. After closing to a range of 1000 yards *Salmon* fired a spread of three torpedoes. One missed ahead, the second hit amidships and was seen to bounce off (a dud) and the third missile was not observed.

SS 182 fired the fourth bow torpedo, but the ship, upon sighting the wake, swung sharply and caused the shot to miss. This change of course gave the submarine a view from her stern forward and it was observed that the vessel was listing heavily and settling aft. From these appearances, the third torpedo had hit the ship without exploding and ripped through the hull plates.

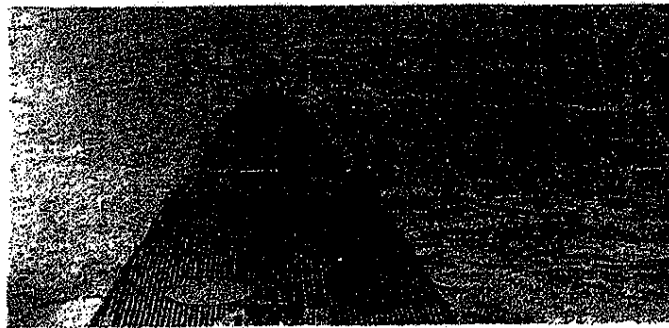
The crew of the enemy ship was seen to be loading into lifeboats with the davits swung outward and the vessel was being steered on a course for beaching. *Salmon* attempted to prevent the beaching maneuver by firing another spread of torpedoes. All but one missed and a hit was scored just at the bow. The explosion carried a geyser high into the air and part of the forecabin sailed up about 150 feet. The ship sank in 25 minutes.

Two days later, after waiting out a spell of rain and fog, another contact was made. The attack was unsuccessful because of torpedo failure for reasons unknown. At the end of this attack *Salmon* headed for home as she had no more torpedoes.

Salmon's eleventh war patrol commenced more than a year later when she cleared Pearl as a unit of the wolf pack comprised of submarines *Trigger*, *Silversides* and *Sterlet*.

IN THE AREA of Nansei Shoto the pack made contact with a large tanker escorted by four frigate-type ships. During the day the target was lost twice and finally in the late afternoon, when *Salmon* was several miles off, she saw an explosion alongside the tanker. This proved to be a result of *Trigger's* attack which left the victim dead in the water and drifting with the wind.

APRIL 1957



Two hours later SS 182 pulled into position and fired a spread of four torpedoes with two hits resulting. (*Sterlet's* torpedo caused the actual sinking and credit was divided equally between the raiders.)

As SS 182 had made her run, the escorting vessels were closing from their position 1000 yards off and by the end of the torpedo run these A/S ships were well into firing position.

The firing lasted 11 minutes and, by this time, the Japanese escort vessels had picked up *Salmon*. Depth charging began. First, there were four depth-charge patterns perfectly laid. *Salmon's* crew were knocked to their knees from the explosions which shook the boat from bow to stern, cutting off the auxiliary power. The ship was without lights. Several more close misses shattered the glass on the clocks, gauges and other fixtures and the flying debris made life hazardous.

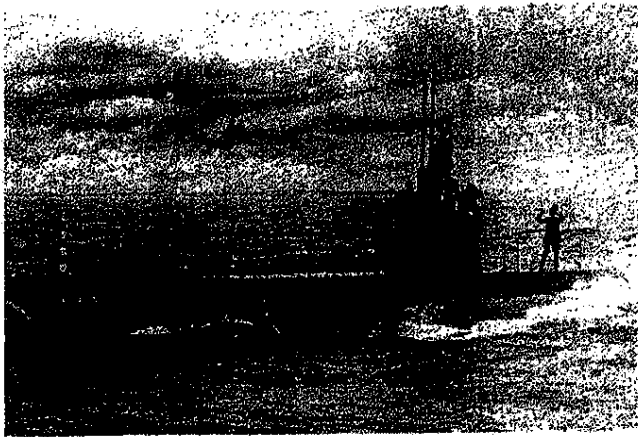
Down, down, deeper and deeper—well below 200 feet—went the stricken submarine. The sailors clung to whatever was nearby to keep their balance but again and again the depth charges would batter them against the bulkheads or to their knees again.

During the next 17 minutes, *Salmon* and her crew outlasted 30 depth charges and went to extreme depths—depths earlier considered fatal for a submarine of *Salmon's* type. In those 17 minutes, *Salmon* received

WEARING OXYGEN GEAR seaman climbs up through escape hatch during practice rescue drill while at sea.



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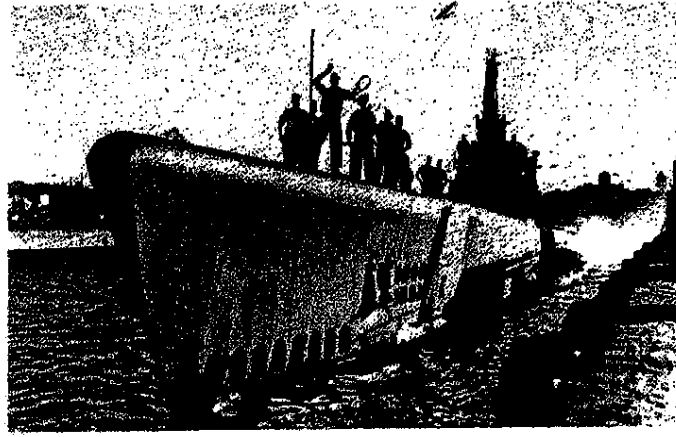
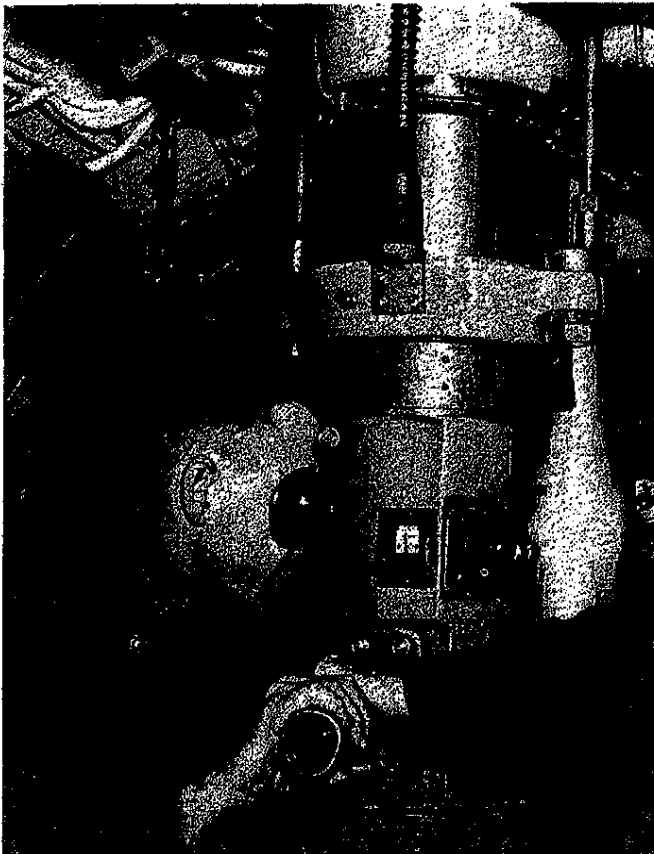
EARLY SALMON skims through choppy water with crew standing by. *Right:* Sub pulls into port as line is tossed ashore.

possibly the worst beating ever inflicted on an American submarine—which survived—during the entire war.

The skipper finally managed to check his descent by pushing his motors to emergency speed and by using a 20-degree up-angle. Meanwhile, the mangled hull fittings began to leak profusely in the engineroom and water poured in from the gaps. The conning tower bilges were rapidly filling up. The water had already reached the deck plates in most parts of the boat. The compartments were unbearably hot. The escaping fumes from the rapidly weakening batteries were choking the crew, and the stagnant air made breathing difficult. Both diving planes were out of order, which meant that once *Salmon* surfaced, she would no longer be able to dive.

The crew managed to bring the ship up to 150 feet, but when an attempt was made to level off and reduce

'FIRE ONE' — Submarine Skipper bears down on target to determine range before giving order to release 'fish.'



speed, *Salmon* dropped like a rock.

At this point, the skipper faced a vital decision. Should he allow his boat to settle deeper and deeper or, in his crippled condition, should he surface and attempt to fight it out with the four enemy anti-sub craft waiting for him?

There wasn't much choice. He drew a deep breath and at 2030, the captain passed the word for *Salmon* to surface.

SHE WAS REALLY NOT in much shape to be an active combatant. She had a 15-degree list to starboard and her decks were awash. She was crippled, tired and without power. Some of her crew were still unconscious and all were exhausted.

Salmon's lookouts sighted the enemy, an escort at an estimated range of 7000 yards but, for the moment, she was in no position to do much about it. Some 30 minutes elapsed before the Japanese PC detected *Salmon* lying helpless on the surface—but it had been time enough to get two engines in operation and the low pressure blowers started. Floods and emergency vents were closed. Then, by the time the enemy spotted *Salmon* in its searchlight, power steering was back in commission, the stern diving planes were fixed sufficiently to get them on zero, the auxiliary gyro compass was running again and bilges were pumped.

At this stage, the situation grew confused to the point of comedy—of sorts. To this day, no one knows whether the enemy's lookout conveniently developed a bad case of eye trouble or whether the commanding officer decided to play safe and wait for reinforcements. The fact remains that, for 30 precious minutes the enemy took no action, and then finally advanced with great caution. While still at a discreet distance, it opened fire with its three-inchers and 37mm. None of his feeble efforts came close to *Salmon*.

No sooner had the escort ship opened fire than her companions, some five miles to the southward, also began firing. There was only one target available—the gun flashes of the first PC. Not to be outdone in ineptness, Skipper No. 1 briefly returned the fire of his companions, then returned to the task for which he obviously had no taste—the conquest of *Salmon*.

He decided to use the cat and mouse technique. The escort would run up on the port quarter and sheer out, bringing her after guns to bear. She would fire a few

ALL HANDS

FW-MCKEON-00013524

shots before she was out of range, then would pause to see what effect her daring had on *Salmon*. Then the process would be repeated.

Unfortunately, *Salmon* was not in a position to reply effectively. Her telescope sights had been knocked out by the depth charges and, in spite of all the will in the world, her gun crew could do no better than a few close splashes with their open sights.

The enemy continued to force *Salmon* in large circles. Time after time occasional shells would burst close aboard the submarine, often splashing water on the bridge and decks.

By midnight three other escorts had joined the first Japanese ship in a line to the south of *Salmon* at a distance of some 4000 to 8000 yards. The first escort vessel was to the northwest of the sub when it made its belated effort to get close.

WHEN THE ENEMY now moved within firing range, *Salmon* broke all the rules by taking the offensive. Instead of firing her guns from a sitting position she turned directly toward the astonished patrol craft as if to ram and, in doing so, *Salmon* completely reversed the situation. The escort's guns were rendered useless because the gun crews were unable to point their weapons down to the submarine's level. The enemy was caught completely off guard.

Taking best advantage of his opportunity, *Salmon's* skipper had all his guns trained to starboard, ordered hard left rudder, and passed the enemy at about 50 yards on opposite courses. The sub's gun crew raked the patrol craft from one end to the other, killing most of the enemy on deck. One four-inch shell found its way into the bridge structure and the small caliber guns sprayed all areas impartially. The escort opened with all its guns momentarily but was soon silenced. Two more salvos from *Salmon's* large deck gun hit the after part of the escort.

By this time, the second PC crossed astern of the submarine, made several futile passes but became discouraged when a few four-inch shells came close to her stern.

Stubborn *Salmon* was greatly outnumbered and outgunned, but she continued to ward off the anti-submarine unit for the next two hours. The opposition then dropped out of sight in a rain squall. (It was later learned that the escorts picked up contacts on their sound gear—presumably a part of the wolf pack consisting of *Sterlet*, *Trigger* and *Silversides*—and went away from that dangerous area.)

The battle had resulted in the ultimate sinking of one escort and another seriously damaged, while the two remaining vessels escaped. It took place within less than one hundred miles of the Japanese mainland.

The following day, at her request, the other three members of the pack formed a protective group around the crippled submarine as course was set for a friendly port. The escort was reinforced by aircraft on the second day and on 2 Nov 1944, *Salmon* arrived at Saipan and moored safe alongside *USS Fulton* (PG 49).

ON 26 JAN SS 182 stood out from San Francisco Bay in company with the submarine *Redfish* and an escort. After passing through the Panama Canal from 6-8 February, *Salmon* arrived at Portsmouth, New Hampshire, on 17 February.

Tentative plans for the veteran included a yard period

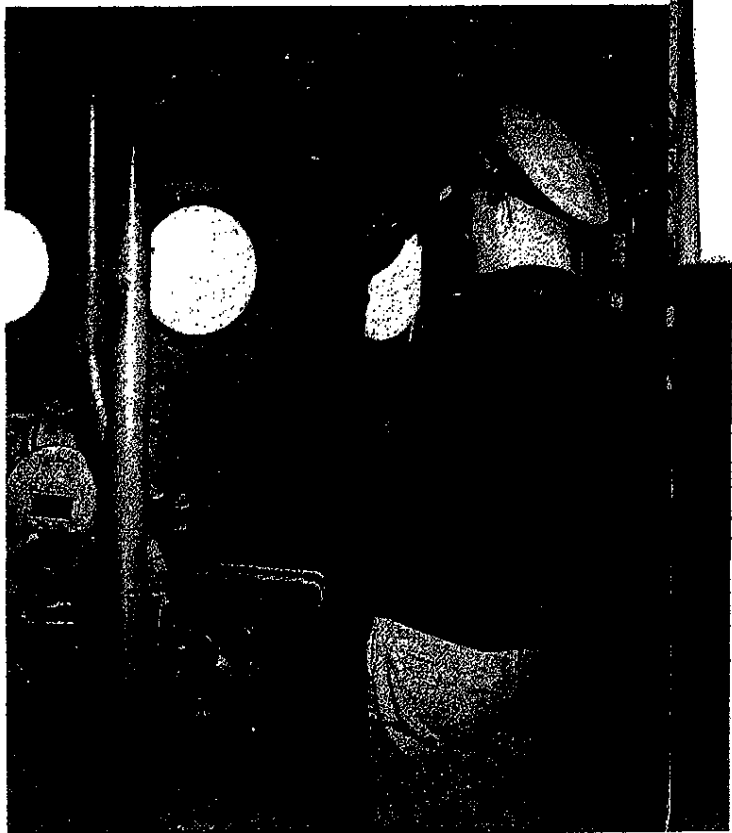
APRIL 1957

and then assignment as a training vessel in the Atlantic Fleet. However, the end of the war resulted in the abandonment of all plans and on 24 Sep 1945, the seven year-old submarine *USS Salmon* was decommissioned and turned over to proper authorities for disposal and scrapping.

The Presidential Unit Citation was awarded *Salmon* "for extraordinary heroism against enemy Japanese surface vessels during a war patrol of the underseas craft in restricted waters of the Pacific." The text of the Citation reads:

"For extraordinary heroism in action against enemy Japanese surface vessels during a war patrol in restricted waters of the Pacific. Covering her assigned area with relentless determination, the USS Salmon contacted a large hostile tanker, boldly made her approach in defiance of four vigilant escort ships cruising within 1000 yards of the target and launched her torpedoes to score direct and damaging hits. Damaged by terrific depth charging, Salmon daringly battle-surfaced to effect emergency repairs and fight it out. Firing only when accurate hits were assured, she succeeded in keeping out of effective range of hostile guns and confused the enemy by her evasive tactics until the escort warily closed to ram. In a brilliantly executed surprise attack, she charged her opponent with all available speed and opened fire with every gun aboard to rake the target fore and aft and destroy most of the Japanese topside. Still maintaining her fire, she entered a rain squall to repair her damage before attempting the long run home on the surface. Although crippled and highly vulnerable, Salmon had responded gallantly to the skilled handling of her stout-hearted and indomitable officers and men in turning potential defeat into victory."

OFFICER OF THE DECK scans horizon as daring sub cautiously makes its way through enemy waters.



FW-MCKEON-00013525

IF YOU ARE included among the acute observers who form a large part of our reading (as distinguished from looking) public, you'll note a few pages are missing. Sixteen, to be exact. No need to hit the panic button. We're hoarding our energies (and paper budget) for the May issue, which will be a whopping 80-pager, describing your current rights and benefits. They make an impressive list.

★ ★ ★

From time to time in these columns we have commented on the ancient and noble art of bottle tossing. Now, we've discovered they do things differently and on a bigger scale in the Canadian Navy. At first, when our observer noted case after case of bottles with the familiar long neck being loaded aboard *HMCS Oshawa*, he came to the conclusion that a party was in the offing. Further investigation, however, revealed that the



bottles—all 4000—were empty. We didn't ask how he learned.

With diminished enthusiasm he found that *Oshawa* had been equipped and assigned by the Navy for oceanographic work. The bottles were to be chucked overboard from time to time to supplement the ship's more expensive instruments in the study of ocean currents.

★ ★ ★

Our Editor-in-Charge-of-Confused-Statistics breathlessly arrived one minute before deadline with the usual priceless announcement. Seems that he had been investigating the preferences of *uss Moale* (DD 693) personnel and discovered that, during their recent Med tour they had:

Drunk 96,840 cups of coffee which, combined with the 34,117 soft drinks and miscellaneous tea and cocoa, constituted enough liquid to float *Moale* and provide plenty of room for a turn-around; smoked 812,400 cigarettes which, says our EICOCs, if laid end to end from Gibraltar, would stretch to Norfolk, curve up to Washington, D. C., with an ash somewhere around Baltimore. If you don't care for the Baltimore, Washington, Norfolk brand, your cigarette would extend approximately 3846.59 miles in whatever direction you prefer. King size, we presume.

At deadline, the EICOCs was heard to mumble something about 3770 bars of soap.

★ ★ ★

Peeking over the shoulder of the Chief of Information, we noted the phrases "high editorial standards and effective layout of recent issues," then discovered he was writing a memo concerning "The Hoist," San Diego, Calif. Naval Training Center newspaper. "The Hoist is considered one of the best of its type reviewed by this Office," says Chinfo.

We think so, too.

The All Hands Staff

The United States Navy

Guardian of Our Country

The United States Navy is responsible for maintaining control of the sea and is a ready force on watch at home and overseas, capable of strong action to preserve the peace or of instant offensive action to win in war. It is upon the maintenance of this control that our country's glorious future depends. The United States Navy exists to make it so.

We Serve with Honor

Tradition, valor and victory are the Navy's heritage from the past. To these may be added dedication, discipline and vigilance as the watchwords of the present and future. At home or on distant stations, we serve with pride, confident in the respect of our country, our shipmates, and our families. Our responsibilities sober us; our adversities strengthen us. Service to God and Country is our special privilege. We serve with honor.

The Future of the Navy

The Navy will always employ new weapons, new techniques and greater power to protect and defend the United States on the sea, under the sea, and in the air. Now and in the future, control of the sea gives the United States her greatest advantage for the maintenance of peace and for victory in war. Mobility, surprise, dispersal and offensive power are the keystones of the new Navy. The roots of the Navy lie in a strong belief in the future, in continued dedication to our tasks, and in reflection on our heritage from the past. Never have our opportunities and our responsibilities been greater.

ALL HANDS the Bureau of Naval Personnel Information Bulletin, with approval of the Bureau of the Budget on 23 June 1955, is published monthly by the Bureau of Naval Personnel for the information and interest of the naval service as a whole. Opinions expressed are not necessarily those of the Navy Department. Reference to regulations, orders and directives is for information only and does not by publication herein constitute authority for action. All original material may be reprinted as desired if proper credit is given **ALL HANDS**. Original articles of general interest may be forwarded to the Editor.

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The Bureau invites requests for additional copies as necessary to comply with the basic directive. This magazine is intended for all hands and commanding officers should take necessary steps to make it available accordingly.

The Bureau should be kept informed of changes in the number of copies required.

The Bureau should also be advised if the full number of copies is not received regularly.

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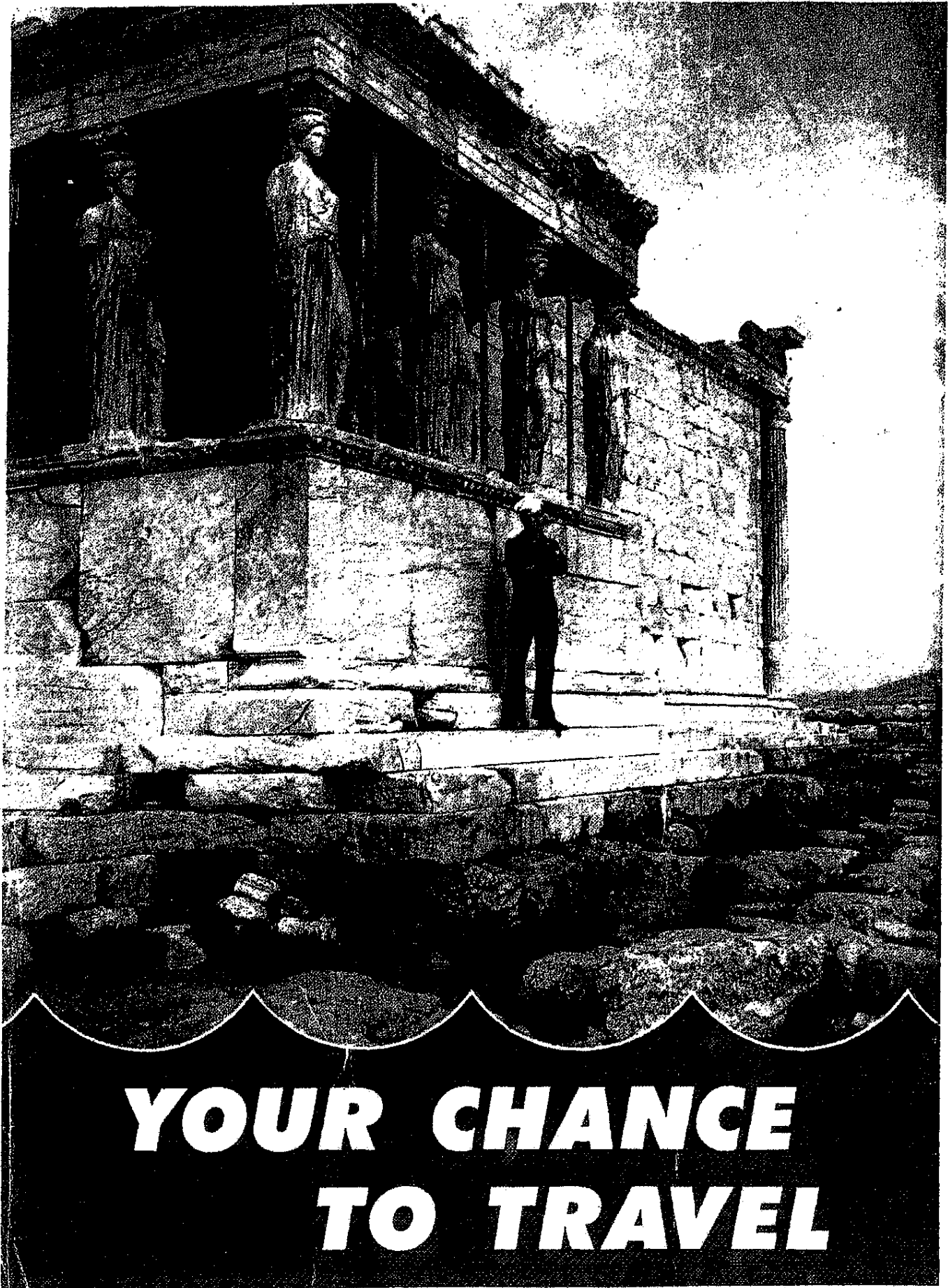
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• AT RIGHT: LOOKING UP — USS Hamul (AD 20) rides the tide secured to mooring buoy in Long Beach harbor while keeping her brood of DDs shipshape.

ALL HANDS



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TO TRAVEL**

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